
READER'S GUIDE

This section is designed to help the reader understand the budget by explaining how the document is organized. This document is a financial plan for Durham County operations for fiscal year beginning July 1, 2003 through June 30, 2004.

This financial plan looks ahead to next fiscal year and shows how funds are allocated and how they will be spent.

In means of tracking funds, the Durham County Operating budget is organized into funds. The **General Fund** is the major fund where most of County services are accounted for. Explanations of other funds are mentioned later in the document.

The General fund (Fund 101) is further divided into functions. The functions are categories which include general government, public safety, transportation, environmental protection, economic & physical development, human services, education, cultural & recreation and non-departmental.

Each function is comprised of an agency that has one or more departments, which is presented by program. Each program summary contains a program description, accomplishments of the past fiscal year, and performance objectives for the next fiscal year. Also included are summations of the budget, performance indicators, and the number of authorized personnel (**FTE's**). Departments with more than one program have an agency summary sheet that precedes the programs.

Each agency is presented by a summary of appropriations the following categories of expenditures:

- **Personal Services**
Personal Services in this document refers to costs associated in personnel such as salaries and benefits.
- **Operating Expenses**
Operating Expenses in this document refers to the costs of daily operations such as office supplies, travel, telephone, etc, for an agency or program.
- **Capital Outlay**
Capital Outlay refers to a fixed asset with an estimated purchase price of \$5,000 or more and a useful life or more than one year. These items

typically include furniture, office equipment, automobiles, and other capital equipment. Items

in excess of \$100,000 with a useful life of twenty (20) years, such as buildings, are included in the county's capital budget.

Durham County uses the **modified accrual basis** of accounting. This means that **Revenues** are recorded in the period in which they are **measurable** and **available**. Revenues are recognized when they are received in cash (example: licenses, fines, etc.) or when the collection of the amount estimated to be received in the near future (example: property taxes). **Expenditures** in a modified accrual basis are generally recognized in the period that goods and services are received or liabilities incurred.

Capital projects, funded primarily by general obligations bond, are presented in a separate document, the **Durham County Capital Improvement Plan**.

"**Summaries – All funds**" section provides a summary of sources of revenue and expenditures from the general fund. This section also provides a brief account and graphs of all funds budgeted for the fiscal year beginning July 1, 2003. Also included is a summary of (FTE's) for all funds.

The **Appendix** contains supplemental information that includes the FY 2003-04 Budget Calendar, the FY 2003-2004 Position List, and the Non Profit and Youth-related budget requests.

The **Glossary** contains information to help the reader understand the terminology used in the budget document.

This document was prepared by Durham County Budget and Management Services. If further information is needed, you may contact Budget and Management Services at 200 East Main Street, 4th Floor, Durham, North Carolina 27701 or call (919) 560-0004.